

EXHIBIT 24

From: mary.c.casey@jpmorgan.com
To: maria.a.hornak@jpmorgan.com <maria.a.hornak@jpmorgan.com>
CC: csg_ao_de_fm2@jpmchase.com
<csg_ao_de_fm2@jpmchase.com>; dylan.x.penta@jpmchase.com
<dylan.x.penta@jpmchase.com>; thomas.a.rice@jpmchase.com
<thomas.a.rice@jpmchase.com>; lucy.baglivo@jpmorgan.com <lucy.baglivo@jpmorgan.com>
Sent: 9/13/2006 10:53:52 PM
Subject: Re: Fw: new accounts
Attachments: pic11420.gif; pic20083.gif

Thanks, Maria. Any additional information on these accounts that can be used for the DDRs would be incredibly helpful (particularly reason for each). Can you please forward us whatever documentation you have or receive from the client? I am heading to London in an hour but am back on Monday. Lucy Baglivo can help w/ temporary waivers if they are required in my absence but she will need some help with information gathering. Thanks,

Mary

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♥ Maria A Hornak

Maria A Hornak To: Dylan X Penta/JPMCHASE@JPMCHASE, Thomas A Rice/JPMCHASE@JPMCHASE
cc: CSG AO DE FM2, Laura B Davis/JPMCHASE@JPMCHASE, Mary C Casey/JPMCHASE@JPMCHASE
09/13/2006 05:47 PM Subject: Fw: new accounts

Gentlemen - We can REALLY use your help with the following account opening paperwork. You don't necessarily need Stream, but it would be helpful, if you do not recall what was reviewed in training - utilize AIG DE (you can even see if they have time to sit w/ you)

Let me know

----- Forwarded by Maria A Hornak/JPMCHASE on 09/13/2006 05:44 PM -----

"Rich Kahn"

09/13/2006 03:13 PM

To,
cc "Bella Klein"
Subject: new accounts

We would like to open 5 new accounts. All will be checking except Jeffrey E Epstein which will be a money market. At your convenience can you please forward me the appropriate paperwork so we can begin this process?

	<u>Entity Name</u>	<u>Type</u>	<u>Tax ID #</u>
1	Jeffrey E. Epstein	Individual	
2	Hyperion Air, Inc.	S-Corp	
3	JEGE, Inc.	S-Corp	
4	116 East 65 th Street, LLC	Single Member LLC	
5	Air Ghislaine, Inc.	S-Corp	

Thank you

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